

## **EXHIBIT 5**



**TONAWANDA COKE**  
**CORPORATION**

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**Subject:** Explanation and Purpose of the Tonawanda Coke Quality System

The Tonawanda Coke Quality system was designed and is used to allow the organization to consistently provide product(s) to customers that meet and/or exceed their requirements, as well as enhance the overall satisfaction of the customer base.

Using the guidelines set forth in the *American National Standard (ISO 9001:2008)*, as generated from the body known as the International Organization for Standardization, Tonawanda Coke's System utilizes the process approach in order to capture the necessary components of a quality system required for certification.

There are many ways in which a quality system can be put together, but a very common approach is to use the process approach. Tonawanda Coke determined which processes are required to provide the customer with product. These ranged from customer input, to procurement of resources, to manufacturing and ultimately delivery. Each process is then detailed in sections of the Quality Manual in a set of Quality Procedures that once again must adhere to the specific standards outlined in the ISO manual. These Quality Procedures are then followed aiding in consistency. Further, specific instructions or Work Instructions, are used to supplement and provide specific details under the Quality Procedures. The Work Instructions are used to train for key jobs in the manufacturing area, allowing for those individuals in the jobs to conduct the duties in a uniform manner.

Other just as critical aspects of the Quality System include a systematic review of the aforementioned procedures and instructions, as well as continuous improvement. In order for the procedures and instructions to be useful, they must be adhered to. Periodic audits, both internal and external are conducted for the various processes to not only check for said adherence, but to determine their effectiveness. Individuals are observed and interviewed during the course of their work to not only ensure compliance, but to also look for possible ways in which processes may have changed, evolved or improved to benefit not only the workers, but the consistency of the product. Any deviations found are subject to a non-conformance and subsequent corrective action. These instances need to be addressed and corrected to maintain certification.

Tonawanda Coke's Quality System also includes a continuous improvement component – as not just required by the ISO standard, but also as a part of Top Management Philosophy. Throughout the course of the year, performance metrics, projects, customer and vendor feedback is reviewed monthly during a management review process to measure how the system is working. Many of the continuous improvement activities are designed to streamline manufacturing initiatives, save money, and make the processes inherently better, to produce better and more consistent product.

The Tonawanda Coke Quality System has been in place for over 8 years and has shown to not only benefit the customers, but also the company and its employees.

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